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UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **YAMASAKI, Sei, et al.**

Group Art Unit: **3671**

Serial No.: **10/520,281**

Examiner: **Raymond W. ADDIE**

Filed: **January 28, 2005**

P.T.O. Confirmation No.: **7441**

For: **VEHICLE IMPACT ATTENUATOR**

RESPONSE UNDER 37 CFR §1.116
- EXPEDITED RESPONSE -
GROUP ART UNIT 3671

MAILSTOP AF

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

February 21, 2007

Sir:

In response to the Office Action dated **November 21, 2006**, please amend the above-identified application as follows:

Amendments to the Abstract begin on page 2 of this paper.

Amendment to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.

An **Appendix** including Replacement Abstract of the Disclosure is attached following page 18 of this paper.